

## CHAPTER II

## DESCRIPTION OF TOWNSHIP AND GENERAL FORMS

FINANCIAL AND APPROPRIATION RECORD (Form 1C - Revised 1986)

This record is furnished bound with continuous metal or plastic fasteners. It includes a record of receipts, disbursements and balances by fund; a control of all funds and a control of expenditures by appropriation. The left hand page includes columns for date, voucher number, name and explanation of receipt and disbursement items. A detail of the Township, Dog, Township Bond and Fire Fighting Fund is provided, with space provided for other funds, if needed. A fund is any amount of money collected for and to be disbursed for a specific purpose or purposes. Appropriations are the authority to spend money in a fund for specific purposes so appropriated.

The right hand page includes the accounting for deductions from salaries and wages, shown as the "M" accounts described further in Chapter 3.

In townships having only a few transactions in a year, this book may be used for more than one calendar year.

RECORD OF DEPOSITORY BALANCES (Form 3 - 1913)

This record is a bound book and must be kept in all instances where more than one depository is used by the township. Separate sheets must be used for each depository and the name of the depository listed at the top of Form 3. The first column provides for the date, month, day and year. The second column headed "Warrant No." is to be used to list the number of every check issued. In the third column headed "Amount of Deposit," list all deposits made at this time. Enter in the fourth column headed "Amount of Warrant," the amount of every check drawn. Entries in this record should be made as soon as the checks or warrants are drawn as the law requires the trustee to keep the balances in the various depositories in proportion to the award. Warrants may be listed individually or in total for each day. Column five provides for the balance in the particular depository, and is obtained by adding to the balance on the previous line the amount of deposits and deducting therefrom the amount of the warrant or warrants drawn on this particular depository. Entries should be made on this record each and every day a financial transaction occurs.

TOWNSHIP TRUSTEE CHECK (Form 6 - Revised 1967)

This check is to be used for payment of payrolls and payment of other expenses by all Township Trustees. The check is to be printed in triplicate, for use with carbon paper and must be prenumbered by the printer. It may be printed either in single sets with checkbook binding or loose-leaf for use with typewriter.

The duplicate is the voucher copy to accompany the annual report to the county auditor after the close of the year. The triplicate is the trustee's copy and, if loose-leaf, is to be punched and retained in a post binder.

When used for payment of expenses other than payrolls the trustee should detach the earnings and deductions slip (perforated at top of original check) before issuing the check to the payee. When used for payment of salaries or wages the employee is to detach this slip before cashing the check, for his personal record.

All of the information for which space is provided must be placed on every check where applicable.

Checks returned by the depository should be kept in the trustee's office, as the endorsements of the payees constitute final evidence of payment.

### CANCELLATION OF CHECKS

All checks drawn upon public funds of the township, which checks are outstanding and unpaid for two or more years as of December 31 of each year, shall be declared void. IC 5-11-10.5-2

The amounts of such checks should be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. If the fund from which a check was drawn is not now in existence or cannot be ascertained, the amount of such check should be receipted into the township (general) fund. These checks should also be removed from the list of outstanding checks. IC 5-11-10.5-5

### TRUSTEE'S GENERAL RECORD (Form 14 - Revised 1955)

This record is a bound book of eighty (80) sheets consisting of forty (40) sheets Ruling A, thirty (30) sheets Ruling B, and ten (10) sheets Ruling C. Any decision concerning township business which the trustee makes himself should be recorded in the first section, Ruling A. Some examples of the trustee's decisions which should be recorded in this section are: Awards of contracts to bidders not rejected by the township board, description and cost of construction or repair of line fences, eradication of Canada thistle, details of sale of township property, decisions concerning certain poor relief cases, etc.

Ruling B is an insurance record, and every policy issued for the benefit of the township should be listed. The left hand page provides for policy number, name of the insurance company, property covered, kind of insurance, and date of the policy, amount of insurance, total premiums payable, and premiums payable by years. All policies should be listed, and postings to this record should be made each time a policy is issued or renewed.

Ruling C provides for a record of all civil township and school township indebtedness other than bonds. A record of all township bonds should be kept on General Form 53. Record on Ruling C all other indebtedness such as notes, lease-rental contracts, etc. Record each instrument when issued. List the nature of indebtedness (notes, etc.), date of issue, to whom payable, purpose of the issue, rate of interest, due date of final payment, total amount payable, and date and amount of interest payments. Also list all payments of principal, giving date and amount of payments, and the resulting balance due. When each instrument is recorded, leave enough blank lines to record principal and interest payments each year until maturity. If principal and interest are paid semiannually, two lines must be allowed for each year until maturity of the instrument.

### TOWNSHIP TRUSTEE'S REPORT OF RECEIPTS AND DISBURSEMENTS FOR THE CALENDAR YEAR (Form 15 - Annual Report)

The form is an abstract report of receipts and disbursements for the calendar year. The annual report shall be prepared, verified, and filed with the State Board of Accounts within 30 days after the close of each fiscal year. The report must be published, within four weeks after the third Tuesday after the first Monday in January, one time in accordance with IC 5-3-1. The form has been revised each year, the last several years. The form is provided by the State Board of Accounts along with applicable instructions.

TOWNSHIP TRUSTEE'S RECEIPT (Form 16 - 1997)

The form is to be used for receipt of each item of money received. In the space "On Account Of" indicate the fund or funds to which the receipt is to be posted and identify the receipt, such as Dog Tax, Tax Distribution, Fire Protection Agreement, Temporary Loan, Bank Loan for Equipment, etc. Give the original to the payor, and retain all duplicates in the bound record. Payment amount for cash, check, money order, credit card/bank card, EFT, and other shall be designated on each receipt.

RESOLUTION RECOMMENDING SALARIES OF TOWNSHIP OFFICERS  
AND EMPLOYEES (Form 17 - Revised 1999)

IC 36-6-6-10 requires the township board to set the salaries; wages; rates of hourly pay; and remuneration other than statutory allowances of all township officials and employees, except assessing officials and employees, for the year 1985 and each year thereafter. However, please remember the township board should RECORD THE SALARIES SO FIXED IN THE TOWNSHIP BOARD MINUTES. A type of format for recording these salaries should be the existing format of Township Form No. 17. Please keep in mind, a salary set under IC 36-6-6-10, pertaining to all township officials and employees, except assessing officials and employees, may not be reduced below the amount fixed for that salary for the year 1980. We recommend the board set the salaries of township officials and employees, except assessing officials and employees, in conjunction with the preparation and completion of the township budget.

IC 36-6-8-10 provides that the county's portion of the salary of township trustees who serve as ex-officio township assessors not be below the amount fixed for that salary for the year 1984.

To facilitate the setting of salaries for assessing officials and employees and for the portion of the township trustee's salary to be paid by the county, we are suggesting to county and township officials that the following procedures be followed:

1. Each township trustee/assessor should submit a County Form No. 144 to the county auditor by July 2, requesting the rates of pay and amounts to be paid to trustee/assessors, deputy assessors and other assessing employees. We are suggesting that a County Form No. 144 be sent to each trustee/assessor by the county auditor with the request that this information be shown thereon.
2. Each separately elected township assessor should submit a County Form No. 144 requesting the amounts to be paid for his (her) salary and the amounts of compensation for deputies and other employees.
3. A single County Form No. 144 will be prepared by the county auditor showing the portion of the salaries of all the township trustee/assessors to be paid by the county. These salaries should be not below the level that prevailed on January 1, 1984.

Township Form No. 17 (Revised 1999) has been prescribed to fulfill the requirements of this law.

CLAIM RECORD - DOG FUND (Form 80 - 1941)

The record is a bound book and provides for all stock claims against the Dog Fund. A report by the owner must be made to the township trustee within twenty (20) days after the stock, fowls, or game was killed, maimed, or damaged by dogs. Appraisal of the damage must be made by two disinterested and reputable freeholders residing in the township. The appraisal must not exceed the actual cash value of the stock, fowls, or game killed or damaged by dogs. Itemization as to number, description, age, weight, and true cash value of stock so killed or damaged must be sworn to by the owner and the appraisers. Space is provided in this record for the amount of the claim, the amount allowed by the township trustee, date of payment of claim, warrant number and amount paid. The owner cannot claim for damages by a dog owned or harbored by himself. Use this form for damages caused by dogs and for damages caused by rabies. If damage was caused by rabies, a certificate (laboratory diagnosis or a licensed veterinary's affidavit) must be kept on file by the township trustee.

TOWNSHIP BUDGET FORMS

Form 1 is the Township Trustee's Budget Estimate and is to be itemized by appropriation classifications. Form 2 is the Estimate of Miscellaneous Revenue. Form 3 is the Notice to Taxpayers of Budget Estimates and Tax Levies. Form 4 is the Certificate of Appropriations as approved by the township board. Form 5 is the Budget Submission Letter and Certificate. Form 7 is the Township Trustee's Estimate of Poor Relief Requirements. Budget Form 4B is a worksheet to be used by the trustee for the publication of Form 3. The worksheet is not to be published. Effective January 1, 1997, budget forms are prescribed by the State Board of Tax Commissioners.

BOND REGISTER (Form 53 - 1955)

The record is a bound book and may be furnished by the printer with any number of sheets consisting of ten or more. Each sheet provides 40 lines which is ample space for 40 bonds. The columnar headings provide for the series number, bond number, amount of bond, date due, date paid, amount paid, and space for 20 coupon numbers with the due date of each. Under the 20 coupon columns, each of the 40 vertical lines are subdivided providing space for amount of coupon and date paid of each coupon number. Each bond must be listed on a separate line, beginning with Bond No. 1 and numbered and listed consecutively to the last number of the issue. If there are more than 40 bonds in the issue, two or more pages will be required to record each issue. If there are more than 20 coupons attached to any bond of the series, the right hand edge of the page may be cut off thus forming a short leaf, and coupons spread on the next page beginning with Coupon No. 21 and continuing until all coupons are recorded. In that case two pages will be required to record a single issue with a maximum number of 40 bonds.

Whenever a bond series is issued, immediately set up the issue on the Bond Register. It is imperative that this record be kept for each bond issue in order to determine each year the amount to be budgeted for payment of bonds. In budgeting for the payment of bonds, set up a separate and distinct fund and tax rate for payment of all civil township bonds.

PURCHASE ORDER (Form 98 - Revised 1967)

The form in triplicate is prescribed for use in placing orders for township supplies, materials, goods and equipment. The trustee must complete the form by listing the quantity, unit, description, unit price, and amount of articles ordered. The trustee must list the appropriation name and number and certify that there is an unobligated balance in the appropriation sufficient to pay for the order. The original is forwarded to the vendor, the duplicate is filed for public record, and the triplicate is retained in the files of the township trustee for use in checking the order when furnished by the vendor. The purchase order should show the amount of the purchase if known, or if not known an estimate should be made.

PAYROLL SCHEDULE AND VOUCHER (General Form 99 - Revised 1985)

The form is used for recording payrolls. The form is used to post Form 99B.

EMPLOYEE'S SERVICE RECORD (General Form No. 99A - Revised 1985)

The form is kept for each employee in order to properly prepare "Payroll Schedule and Voucher, General Form No. 99." It records the hours or days worked, sick leave, vacation and days lost. It may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee.

We suggest that these be arranged alphabetically in a binder.

EMPLOYEE'S EARNINGS RECORD (General Form 99B - Revised 1985)

The form is to be used for each officer and employee receiving payment for services rendered from the township. The posting information is to be taken from the tear strip on Check Form 6 and provides a proof of payments made for the year, in addition to accumulating amounts withheld from salaries and wages for taxes, social security, PERF, etc.

EMPLOYEE'S WEEKLY (WORK PERIOD) EARNINGS RECORD (General Form No. 99C - 1985)

The form has been prescribed to meet the recordkeeping requirements of the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA).

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION  
OF PUBLIC EMPLOYEES (Form 100R - Revised 1962)

Each year during the month of January each township trustee must complete Form 100R and send the same properly certified to the State Examiner of the State Board of Accounts. List all officers and employees of the township as of the month of January. Form 100R may be procured from your printer or supply firm. Space is provided for the name of the officer or employee, the address of each, the duties of each, and the compensation. List the compensation per month, week, day or hour. If there are more than 65 officers and employees, it will be necessary to use more than one form.

GENERAL CONSTRUCTION FORMS

If any construction project is undertaken the following general forms applicable to the particular project should be used:

General Form 86 (Revised 1947), Contractor's Combination Bid Bond and Bond  
for Construction

General Form 86A (1947), Contractor's Bond for Construction

General Form 96 (Revised 1987), Contractor's Bid for Public Works

General Form 350 (1964), Register of Investments, has been prescribed for all  
units of government having any funds invested. See Chapter XIII.

See Public Works Projects, Chapter XX.